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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

LJS&G, LTD., a Nevada Corporation, d/b/a,)
LEACH JOHNSON SONG & GRUCHOW,)

Civil No.

Plaintiff,)

v.)

UNITED STATES' NOTICE OF
REMOVAL

Z's, a Nevada Corporation; UNITED STATES)
OF AMERICA DEPARTMENT OF THE)
TREASURY – INTERNAL REVENUE)
SERVICE; LEASECOMM CORPORATION,)
a Massachusetts corporation; LAKE LAS)
VEGAS MASTER ASSOCIATION, a Nevada)
non-profit corporation; LAKE LAS VEGAS)
RESORT ASSOCIATION, a Nevada)
non-profit corporation; CITY OF)
HERDERSON, a municipal corporation;)
CLARK COUNTY, a political subdivision of)
the state of Nevada; DOES I through X; and)
ROE CORPORATIONS XI through XX,)
inclusive,)

Defendants.)

1 The United States of America (“United States”), by and through its undersigned counsel,
2 hereby files this notice to remove this matter to the United States District Court for the District of
3 Nevada under 28 U.S.C. §§ 1442(a)(1) and 1444. The grounds for removal are as follows:

- 4 1. The United States is in receipt of a document entitled “Plaintiff’s Complaint For
5 Interpleader” filed by plaintiff in the above-captioned action now proceeding in
6 the District Court, Clark County, Nevada. The Plaintiff’s Complaint For
7 interpleader, Returns of Service for Summonses on all defendants, Clark County’s
8 Disclaimer of Interest, and City of Henderson’s Disclaimer of Interest are
9 attached as Exhibit 1 and Plaintiff’s Motion for Order Directing Plaintiff to
10 Interplead Funds and Allowing Discharge and Withdrawal of Plaintiff and
11 Plaintiff’s Statement of Attorney Fees and Costs are attached as Exhibit 2.
- 12 2. This action is one that may be removed pursuant to 28 U.S.C. § 1442(a)(1)
13 because it is a civil action commenced in a state court against the United States, or
14 an agency thereof, on account of any right, title or authority claimed under any
15 Act of Congress for the collection of revenue. Plaintiffs filed the action against
16 the United States on account of the latter’s claim to a right in the property under
17 26 U.S.C. § 6321 et seq., concerning liens arising on property in connection with
18 the collection of revenue.
- 19 3. This action is one that may be removed pursuant to 28 U.S.C. § 1444 because it
20 appears to have been brought pursuant to 28 U.S.C. § 2410 as an action affecting
21 title to property on which the United States has or claims a lien.
- 22 4. As the United States Attorney for the District of Nevada has not been served with
23 a summons and copy of the Interpleader Petition of Surplus Proceeds in this

1 matter, this removal is timely. *See Quality Loan Service Corp. v. 24702 Pallas*
2 *Way, Mission Viejo, CA 92691*, 635 F.3d 1128, 1133 (9th Cir. 2011).

3 5. By filing this notice, the United States does not waive any defenses listed in Fed.
4 R. Civ. P. 12.

5 Respectfully submitted this 23rd day of May, 2015

6 CAROLINE D. CIRAULO
Acting Assistant Attorney General

7 /S/ Virginia Cronan Lowe
8 VIRGINIA CRONAN LOWE
Trial Attorney, Tax Division
9 U.S. Department of Justice

10 Of Counsel:
DANIEL BOGDEN
11 United States Attorney

12 *Counsel for the United States*
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing UNITED STATES' NOTICE OF REMOVAL has been made this 23rd day of May, 2016, by placing a true and correct copy in the United States Mail, first class postage prepaid, addressed to the following:

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/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
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